

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
CURRENT YEAR CASH FLOWS  
For the period ended April 30, 2016  
(Amounts expressed in thousands)

|  | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance                                 | \$0       | \$40,943  | \$16,476  | \$33,075  | \$77,841  | \$42,290  | \$59,206  | \$41,344  | \$93,340  | \$80,220  | \$128,913 | \$128,913 |
| Revenues, net of refunds                               | 251,780   | 298,998   | 379,020   | 299,656   | 290,039   | 335,149   | 374,315   | 312,274   | 300,342   | 484,869   | 0         | 0         |
| Expirations to Cash Balance                            | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Expenditures   | (274,837) | (323,465) | (298,421) | (314,890) | (325,590) | (318,233) | (332,177) | (260,278) | (313,462) | (436,176) | 0         | 0         |
| Excess (deficit) of monthly revenues over expenditures | (23,057)  | (24,467)  | 80,599    | (15,234)  | (35,551)  | 16,916    | 42,138    | 51,996    | (13,120)  | 48,693    | 0         | 0         |
| Transfers from/(to) Rainy Day Fund                     | 64,000    |           | (64,000)  | 60,000    | 0         | 0         | (60,000)  | 0         | 0         | 0         | 0         | 0         |
| Transfers from/(to) Income Tax Refund Reserve Fund     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Net increase/(decrease) in cash                        | 40,943    | (24,467)  | 16,599    | 44,766    | (35,551)  | 16,916    | (17,862)  | 51,996    | (13,120)  | 48,693    | 0         | 0         |
| Ending Cash Balance                                    | \$40,943  | \$16,476  | \$33,075  | \$77,841  | \$42,290  | \$59,206  | \$41,344  | \$93,340  | \$80,220  | \$128,913 | \$128,913 | \$128,913 |

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
EXPENDITURES/TRANSFERS OF PRIOR YEAR/SURPLUS APPROPRIATIONS  
For the period ended April 30, 2016  
(Amounts expressed in thousands)

|   | July      | August    | September | October   | November  | December  | January   | February  | March     | April     | May       | June      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Cash Balance  | \$419,558 | \$358,118 | \$338,118 | \$326,477 | \$314,002 | \$304,829 | \$295,423 | \$283,738 | \$270,391 | \$259,996 | \$243,424 | \$243,424 |
| Payment of Fiscal Year 2015<br>31 day carryover   | (38,196)  | (203)     | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Special revenue<br>expirations to surplus   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 26,660    | 0         | 0         | 0         |
| Reappropriations expired to current year Cash<br>Balance                                    | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Other disbursements funded by surplus/<br>reappropriations, net of prior<br>year redeposits | (23,244)  | (13,380)  | (11,641)  | (12,475)  | (9,173)   | (9,406)   | (11,685)  | (13,347)  | (37,055)  | (16,572)  | 0         | 0         |
| Transfer of Fiscal Year 2015<br>surplus to Rainy Day Fund                                   | 0         | (6,417)   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |
| Total expenditures/transfers of<br>prior year/surplus appropriations                        | (61,440)  | (20,000)  | (11,641)  | (12,475)  | (9,173)   | (9,406)   | (11,685)  | (13,347)  | (10,395)  | (16,572)  | 0         | 0         |
| Ending Cash Balance   | \$358,118 | \$338,118 | \$326,477 | \$314,002 | \$304,829 | \$295,423 | \$283,738 | \$270,391 | \$259,996 | \$243,424 | \$243,424 | \$243,424 |

STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended April 30, 2016  
(Amounts expressed in thousands)

|  | July             | August           | September        | October          | November         | December         | January          | February         | March            | April            | May              | June             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Beginning Cash Balance   | \$419,558        | \$399,061        | \$354,594        | \$359,552        | \$391,843        | \$347,119        | \$354,629        | \$325,082        | \$363,731        | \$340,216        | \$372,337        | \$372,337        |
| Expenditures/transfers of<br>prior year/surplus appropriations | (61,440)         | (13,583)         | (11,641)         | (12,475)         | (9,173)          | (9,406)          | (11,685)         | (13,347)         | (10,395)         | (16,572)         | 0                | 0                |
| Current Year Cash Flows:                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Excess (deficit) of monthly revenues<br>over expenditures      | (23,057)         | (24,467)         | 80,599           | (15,234)         | (35,551)         | 16,916           | 42,138           | 51,996           | (13,120)         | 48,693           | 0                | 0                |
| Transfers from/(to) Rainy Day Fund                             | 64,000           | (6,417)          | (64,000)         | 60,000           | 0                | 0                | (60,000)         | 0                | 0                | 0                | 0                | 0                |
| Transfers from/(to) Income Tax<br>Refund Reserve Fund          | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Ending Cash Balance  | <u>\$399,061</u> | <u>\$354,594</u> | <u>\$359,552</u> | <u>\$391,843</u> | <u>\$347,119</u> | <u>\$354,629</u> | <u>\$325,082</u> | <u>\$363,731</u> | <u>\$340,216</u> | <u>\$372,337</u> | <u>\$372,337</u> | <u>\$372,337</u> |

Source: wvOASIS  
State Auditor's Office, Glen B. Gainer III, State Auditor  
Dept. of Revenue, Robert S. Kiss, Cabinet Secretary  
Prepared by the State Budget Office  
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